

STATE OF WISCONSIN  
DEPARTMENT OF HEALTH AND SOCIAL SERVICES  
DIVISION OF MANAGEMENT SERVICES  
BUREAU OF FISCAL SERVICES

ACCOUNTING POLICY

TOPIC: Budget Control 2.0	EFFECTIVE DATE: 5/29/84
TITLE: Budget Categories -- WiSMART Conversion	REVISION DATE: 6/17/94
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**BACKGROUND**

A Department goal is to have consistency among the various divisions in how the funds appropriated to the Department are budgeted and monitored. The Department of Administration has also expressed concern about the control of appropriated funds, and part of that concern is reflected in the expansion of their lines of control.

In accordance with this goal, the Secretary's Office directed the Department to strengthen accountability and improve budgeting techniques. Based on this direction, all organizations are required to establish and maintain budgets at the Report Summary Account level or at more detail levels as desired by program division management. Some of the previously controlled supplies and services categories have been consolidated, thus reducing the number of transfers which must be approved at the departmental level. However, the Secretary's Office still expects Divisions to monitor and manage their operating budgets and budget transfers during the year.

**PROCEDURES**

**Budgetary Control.** The Report Summary Accounts and the Available Funds Alternate Accounts are used to categorize expenses into groupings for classification and budget control.

All departmental organizations are to enter budget in each group of accounts represented by a Report Summary Account on the following chart when expenses are anticipated for that group. This budget may be entered in any or all Summary Budget or detail expenditure accounts within that group.

The FMS on-line Available Funds File will control across groups listed for each category. The Operating Budget Control Lines are represented by the blocks of categories on the following chart, which lists operating budget control lines, provides FY94 FMS code, FY95 FMS code, Report Summary Accounts, FMS Budget Descriptions, WiSMART Description, AFF Group and Allotment Line.

In accordance with the Operating Budget Instructions, justification and prior approval are required before transfers are made between Operating Budget Control Lines.

FY '94 FMS CODE	FY '95 FMS CODE	Rept Summ Acct	FMS Budget Description	WiSMART Description	AFF Group #	Allot Line
1100A	1100A	71100A	Salaries-Perm&Proj Budget	Permanent/Project Salaries	71AAAA	1
1200A	1200A	71200A	Unclassified Sal.Bdgt	Permanent/Project Salaries	71AAAA	1
11940	11940	711940	Salary Activity Transfer	Sal Act Alloc/Trans	71AAAA	1
11980	11980	711980	Salary Budget Holding	Salary Budget Holding	711980	1
1100C	1100C	71100C	Salaries-LTE Budget	LTE Salaries	71LLLL	2
1900A	1900A	71900A	Fringe Benefits Budget	Fringe Benefits	71FFFF	3
19940	19940	719940	Fringe Activity Transfer	Fringe Ben Alloc/Trans	71FFFF	3
19980	19980	719980	Fringe Budget Holding	Fringe Budget Holding	719980	3
2000A	2000W	72000W	Misc Sply & Svcs Budget*	Other Supplies/Services	72AAAA	4
2400A	2400W	72400W	Eqp Rent/Lease/R&M Budget	Other Supplies/Services	72AAAA	4
2900A	3100X	73100X	Subscr.Dues & Mbr Budget	Other Supplies/Services	72AAAA	4
29950	33000	733000	Miscellaneous Services	Miscellaneous Services	72AAAA	4
2900F	3300W	73300W	Record Ctr/Fiche Budget	Other Supplies/Services	72AAAA	4
NEW	3900W	73900W	Major Mat's & Sply Bdgt	Other Supplies/Services	72AAAA	4
39940	39940	739940	C,M&S Activity Transfer	Splys&Svcs Alloc/Transf	72AAAA	4
39960	39960	739960	Splys&Svcs Alloc/Transf	Splys&Svcs Alloc/Transf	72AAAA	4
2300C	2300X	72300X	Maint/Janitorial Budget	Other Supplies/Services	72AAAA	4
2500A	2700X	72700X	Contractual Svcs Budget	Contractual Services	72CCCC	4
2700A	3300X	73300X	Internal Services Budget	Other Supplies/Services	72IIII	4
2200B	3100W	73100W	Postage & Freight Budget	Mailing, Postage & Freight	72PPPP	4
2100B	2100X	72100X	Travel - Out/State Budget	Travel/Trng Out-of-State	72SSSS	4
2100A	2100W	72100W	Travel - In State Budget	Other Travel & Training	72TTTT	4
2100C	2100Y	72100Y	Travel-Training Budget	Other Travel & Training	72TTTT	4
2200A	2200W	72200W	Teleph & Telecomm Budget	Telecommunications	72XXXX	4
2600B	2600X	72600X	D.P. (Outside) Budget	Data Processing - Private	72EEEE	4
3100A	3500W	73500W	Printing Budget	Printing	73PPPP	4
2900D	3400W	73400W	Insurance Budget	Insurance	72NNNN	4
27590	31800	731800	Indirect Cost Allowance	Indirect Cost Allowance	731800	4
2300A	2300W	72300W	Space Rent/Lease Budget	Rent/Lease Bldg/Land	72QQQQ	4
2900B	3800V	73800V	Variable Non-Food Budget	Variable Non-Food	72FFFF	4
2500B	3800M	73800M	Institut'n Medical Budget	Medical	72MMMM	4
2600A	2600W	72600W	Computer Eq/Svc Budget	Data Processing - State	72DDDD	4
3600A	3800F	73800F	Food Budget	Food	73FFFF	4
2300B	2500W	72500W	Utilities Budget	Utilities	72UUUU	4
29980	29980	729980	Sply & Svcs Bdgt Holding	Supp & Svcs Budget Holding	729980	4
4000B	4000B	74000B	Capital ISP Budget	Fixed Assets	74CCCC	5
4000A	4000A	74000A	Capital Budget	Fixed Assets	74DDDD	5
49940	49940	749940	Capital Activity Transfer	Perm Prop Alloc/Transf	74DDDD	5
49960	49960	749960	Perm Prop Alloc/Transf	Perm Prop Alloc/Transf	74DDDD	5
49980	49980	749980	Perm.Property Bdgt Hold	Perm.Property Bdgt Holding	749980	5
5000C	5000C	75000C	Local Assistance Budget	Aids to Localities	751AAA	6
51980	51980	751980	Local Assist Bdgt Holding	Local Assistance Budget Holding	751980	6
50001	50001	750001	Aids to Orgs/Indiv Budget	Grants & Aids to Indiv & Organ	757AAA	7
5000T	5000T	750001	Aids to Tribes Budget	Grants & Aids to Indiv & Organ	757AAA	7
57980	57980	757980	Aids-Orgs&Ind. Bdgt Hold	Aids Budget Holding	757980	7
5800A	5000W	75000W	Special Purpose Budget	Operating Transfers Out	758AAA	8
54980	54980	754980	Special Purpose Bdgt Hold	Special Purpose Budget Holding	754980	8

\*F.Y.'94 Budget Categories 3200A, 3400A, 3600C, 3900A, and 3900B are now combined with 2000W.

Transfers between the Operating Budget Control Lines will be permitted only in accordance with the budget instructions issued each year by the Office of Policy and Budget and the Division of Management Services jointly. Requests for transfer should be submitted and approval received prior to the commitment of funds. While budget control may be maintained and controlled at more detailed levels than specified, the controls may not cover more than one Available Funds Control category. Please note that each budget reserve account is also in a separate Funds Control Category.

**Detail Accounts Identification.** Summary Account Group codes and the Acceptable Account Grouping table which have been published in this bulletin in the past have been omitted from this bulletin. The Account Summary Group Codes and the detail accounts included in each Report Summary Account may be found on the Account Category Report. This report may be viewed by inquiring on RMDS under the "FMS Codefile Account Category." Current information on Report Summary Accounts and Available Funds File Alternate Accounts, may also be found on the "FMS Codefile Total Account" report and "Fund Control Acct" report on RMDS. These reports are updated monthly on RMDS.

**CONTACT PERSON**

Your Lead Accountant in the Bureau of Fiscal Services